

**APPLICATION FOR EXTENSION OF TIME TO FILE
NEW JERSEY GROSS INCOME TAX RETURN**

Before completing this application for an extension of time to file Form NJ-1040, NJ-1040EZ, NJ-1040NR, NJ-1080C or NJ-1041 please read the instructions on both sides.

Form NJ-630 is an application for extension of time to file, not an extension of time to pay the tax due. To be eligible for an extension you must have paid, by the original due date of your return, either through withholdings, estimated payments, or a payment made with this form, at least 80% of the tax liability computed on the New Jersey Gross Income Tax Return when filed. If the 80% requirement is not met, the extension will be retroactively denied and penalty and interest charges will be imposed from the original due date of the return.

This application **must be submitted** if:

1. You are applying for either a four month or additional two month extension of time to file for New Jersey gross income tax purposes but you are not applying for a federal extension; or
2. You are required to remit payment to the New Jersey Division of Taxation by the original due date of the return in order to have at least 80% of your actual tax liability (as computed on the New Jersey Gross Income Tax Return when filed) paid.

Form NJ-630 must be filed no later than the original due date of the return if you are requesting a four month extension or remitting a payment. If you are requesting an additional two month extension, Form NJ-630 must be filed by the original extended due date.

NOTE: Requests for a four month extension without a required payment or payment by credit card/e-check of additional tax may be filed online until 12 midnight, April 15, 2003 at: <http://www.state.nj.us/treasury/taxation/>

BEFORE filing form NJ-630 be sure to:

1. Detach at perforation,
2. Fill out all requested information on the application,
3. Make your check or money order payable to: "STATE OF NEW JERSEY - TGI",
4. Write your social security number and the tax year on your check, and
5. Mail the application with your payment to the address on the face of the application.

This application **need not be submitted** if you have paid at least 80% of your final tax liability by the original due date, **and**:

1. You have applied for an automatic four month extension for federal purposes and you enclose a copy of the federal application with the final New Jersey return when filed; or
2. You require an additional extension of two months beyond the original four month extension and you obtain a valid additional two month extension for federal income tax purposes and you enclose a copy of the additional two month federal extension request with the New Jersey return when filed.

**NJ-630-M Application For Extension Of Time To File
2002 New Jersey Gross Income Tax Return**

MAKE YOUR CHECK PAYABLE TO "STATE OF NEW JERSEY - TGI".
Write your Social Security Number and tax year on your check.
Return this voucher with your payment.

SOCIAL
SECURITY
NUMBER

LAST NAME, FIRST NAME AND INITIAL

STREET ADDRESS

CITY, STATE, ZIP CODE

I hereby request an extension of months, until _____ to file the
return as indicated below. Date

Indicate the return for which the extension is being requested by checking the appropriate
box:

R

☐

**NJ-1040
NJ-1040EZ**

N

☐

**NJ-1040NR
NJ-1080-C**

F

☐

NJ-1041

**State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 282
Trenton, NJ 08646-0282**

Enter amount of
payment here:

\$

Trusts and estates which obtain an automatic federal extension of time to file the fiduciary return will receive an automatic extension of time to file in New Jersey for the same period of time provided that at least 80% of the actual tax liability (as computed on Form NJ-1041 when filed) is paid by the original due date of the return and a copy of the federal application is enclosed with Form NJ-1041 when filed.

Persons in active service with the Armed Forces of the United States, who may be prevented from filing by distance or injury or hospitalization arising out of such service, will automatically receive a three month extension by setting forth the reason therefore on a statement enclosed with their return.

IF THE FINAL RETURN IS NOT RECEIVED BY THE EXTENDED DUE DATE THE COMPUTATION OF PENALTY AND INTEREST CHARGES WILL BE MADE AS IF THE EXTENSION HAD NOT BEEN GRANTED.

PENALTIES AND INTEREST

The Law provides for the following late filing penalties:

1. Late filing penalties of:
 - a. 5% per month or fraction thereof for each month the return is late, up to a maximum of 25% of the balance of tax due with the return.
 - b. \$100 per month or fraction thereof that the return is late.
2. Late payment penalty of 5% of any tax balance due.
3. Interest, computed at the rate of 3 percentage points above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties and interest remaining due will become part of the balance on which interest is charged.

WHEN FILING YOUR FINAL RETURN BE SURE TO INCLUDE:

1. PAYMENT OF ANY TAX DUE,
2. LATE PAYMENT PENALTY OF 5% OF BALANCE OF TAX DUE, IF ANY, AND
3. INTEREST COMPUTED AT THE RATE OF 3 PERCENTAGE POINTS ABOVE THE PRIME RATE FROM THE ORIGINAL DUE DATE OF THE RETURN.

If you need help calculating the interest due, contact the New Jersey Division of Taxation's Customer Service Center at 609-292-6400.
